



**BOARD OF EQUALIZATION  
LEGISLATIVE COMMITTEE MEETING AGENDA  
HONORABLE JEROME HORTON, CHAIR  
450 N STREET, SACRAMENTO, ROOM 121  
JANUARY 26, 2010 9:30 AM**

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**----- Agenda -----**

**I. 2010 Legislative Proposals**

**BUSINESS TAXES  
SALES AND USE TAXES**

**2010 Legislative Proposals**

Set forth below are suggestions for Sales and Use Tax legislation to be sponsored by the Board in the second year of the 2009-10 Legislative Session (see attachments).

**Suggestion  
Number**

**3-5 Amend Section 7063 of the Sales and Use Tax Law to require the Board to post a list of the largest 500 tax delinquencies of more than \$100,000, and within that list, enable the Board to include those accounts for which a notice of state tax lien has been filed with the Office of the Secretary of State.**

Source: Honorable Jerome E. Horton

Revenue Impact: Potential annual \$360,000 state and local revenue increase

**3-6 Add Section 6593.7 to the Sales and Use Tax Law to authorize the Board to relieve all or a portion of interest imposed if the Board finds that a person's failure to make a timely payment was due to extraordinary circumstances and that it would be inequitable to hold the person liable for the applicable interest, under specified circumstances.**

Source: Honorable Bill Leonard

Revenue Impact: Indeterminable

**BUSINESS TAXES  
SPECIAL TAXES AND FEES**

**2010 Legislative Proposals**

Set forth below are suggestions for Special Taxes and Fees legislation to be sponsored by the Board in the second year of the 2009-10 Legislative Session (see attachments).

**Suggestion  
Number**

**4-5 Amend Sections 30438 and 30449 of the Cigarette and Tobacco Products Tax Law to allow any person owning or claiming any interest in tobacco products, as specified, to file a petition with the Board requesting the release or recovery of such products.**

Source: Honorable Bill Leonard

Revenue Impact: Indeterminable

**II. Proposed Law Sections related to Proposal 2-1 (personal liability on officers, partners, members, or managers), as adopted by the Board at the December 15, 2009 Legislative Committee Meeting**

**Discussion Item Only: Proposed language to specific Special Taxes and Fees programs.**